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**Development Co-operation Directorate  
Development Assistance Committee**

## **DAC Working Party on Development Finance Statistics**

### **Results of the survey on the coefficients applied to Climate Change Rio marker data when reporting to the UNFCCC**

WP-STAT meeting, 11-13 September 2024

This note presents the results of the questionnaire circulated in May 2024 on the coefficients applied or other adjustments to Rio markers data when reporting to the UNFCCC. The note was initially presented under item 13 of the draft annotated agenda of the WP-STAT meeting of 11-13 September 2024 [DCD/DAC/STAT/A(2024)3] and members were asked to provide any necessary correction and approve its declassification via the written procedure on non-objection basis with a deadline of 30 September 2024.

Members suggested a few edits, which have been incorporated in this version. No member objected to the declassification of the document by the deadline.

Additionally, in this version, to facilitate its use as a reference document, a paragraph with questions to guide the discussion during the meeting was removed.

Sandie Xu            sandie.xu@oecd.org  
Giorgio Gualberti    giorgio.gualberti@oecd.org

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# Results of the survey on the coefficients applied to Climate Change Rio marker data when reporting to the UNFCCC

## Background

1. Rio markers were introduced in the DAC statistical system more than twenty years ago to monitor aid targeting the Rio Conventions on Biological Diversity (CBD), Climate Change (UNFCCC) and Desertification (UNCCD). They measure the extent to which the Conventions' objectives are pursued in development co-operation activities using three scores: "principal objective", "significant objective" and "not targeted". Rio markers data were collected initially through separate surveys<sup>1</sup>, and since 2004 they have been integrated in the regular CRS data collection, initially on a trial basis<sup>2</sup> and from 2008 on a permanent basis<sup>3</sup>. In 2009, the climate change adaptation marker was introduced to complement the marker on climate change mitigation<sup>4</sup>.

2. DAC members report Rio markers comprehensively and the data are widely used by the public<sup>5</sup>. Activity-level Rio markers data is a fundamental element of transparency of development finance supporting the objectives of the Conventions. International bodies, governmental and non-governmental institutions, as well as independent experts and scholars all use the Rio marker data to analyse international public support in these areas.

3. Rio markers are widely used by DAC members as a basis for their regular reporting to the three Rio Conventions<sup>6</sup> where most DAC members calculate the volumes of finance applying fixed or case-by-case coefficients to the Rio marker scored activities. To further enhance transparency on these reporting methods, the WP-STAT agreed to conduct periodic surveys, on a voluntary basis, on the coefficients applied to Rio marker data when reporting to the UN Conventions<sup>7</sup>. Eleven DAC members participated in the 2018 Survey, twenty-one DAC members responded to the 2020 survey<sup>8</sup> and twenty-

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<sup>1</sup> See: DCD/DAC/STAT(2000)8

<sup>2</sup> See: DCD/DAC/STAT(2004)8

<sup>3</sup> See: DCD/DAC/STAT(2008)20 and DCD/DAC/STAT/M(2008)2/FINAL

<sup>4</sup> See: DCD/DAC(2007)39/FINAL/ADD3

<sup>5</sup> See: DCD/DAC/STAT(2020)27, section 3.

<sup>6</sup> Reporting on Rio markers is mandatory for DAC members' ODA.

<sup>7</sup> See: DCD/DAC/STAT/M(2018)2, item 13.b

<sup>8</sup> See: DCD/DAC/STAT(2020)41/REV2

three providers responded to the 2022 survey<sup>9</sup>. In 2024, the Secretariat conducted a fourth round of voluntary survey with respondents increasing to thirty DAC members.

4. This note recalls the objectives of the survey and presents the results. It was discussed at the WP-STAT meeting of 11-13 September 2024 and members were asked to provide any necessary correction and approve its declassification via the written procedure on non-objection basis with a deadline of 30 September 2024. Members suggested a few edits, which have been incorporated in this version. No member objected to the declassification of the document by the deadline. Additionally, in this version, to facilitate its use as a reference document, a paragraph with questions to guide the discussion during the meeting was removed.

## Objectives of Rio markers coefficients survey

5. The **objective of the Rio markers coefficients survey is to shed light on the methodology members apply to transform their Rio markers data to financial amounts submitted to the UN Conventions**. The survey is voluntary, where the current round covers data in 2021-22, and requests information on:

- Coefficients or other adjustments applied by members to Rio Markers data to compile data for the Conventions.
- Basis of measurement and types of flow covered in the data submitted to the Conventions.

6. The **focus of the current survey round differs from previous editions** in several key aspects.

- **The 2024 survey is limited to the data submitted to UNFCCC** unlike previous rounds where other Rio Conventions were also covered. Members have already replied to a separate survey on reporting to the Convention on Biological Diversity (CBD)<sup>10</sup> and reporting to UNCCD follows a different time schedule and will be collected in a subsequent round. This current round focuses on enhancing transparency on how members convert climate-related Rio markers data to the climate-specific amounts submitted to the UNFCCC.
- **The Paris Agreement introduced the new Enhanced Transparency Framework (ETF)** under which Parties shall submit their Biennial Transparency Reports (BTRs) by 31 December 2024. In this context, this survey introduces new questions on member's reporting practices for private finance mobilised and export credits.

## Results

7. This section presents the survey results, starting with high-level findings, going into the details of the methodologies applied, and looking at various other dimensions of reporting.

### *High-level findings*

8. The survey gave the following high-level results:

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<sup>9</sup> See: DCD/DAC/STAT(2022)24/REV1

<sup>10</sup> See: DCD/DAC/ENV(2024)1/REV1/FINAL

- **Thirty DAC members provided responses to the Survey.** Korea replied saying that it could not participate in the current round, but anticipates to be able to provide information in the next iteration, Luxembourg did not provide a reply (see results in Table 1).
- **Twenty-six members based their submission to UNFCCC on Rio markers data with some form of adjustment.** Among these members, **20 members apply fixed coefficients** to activity amounts linked to the Rio markers values as their main reporting method, showing this practice is widespread, and another **6 members use a more elaborated approach** to select the activities to report and/or to determine the climate-specific shares.
- **Four members did not base their reporting to UNFCCC on OECD-DAC data.**

### *Findings on methodologies used by members applying fixed coefficients*

9. For members that use **fixed coefficients** as their main reporting method, key findings are as follows:

- **For activities that are reported with only one climate marker (adaptation or mitigation)**
  - **Activities scored as principal** are in most cases associated with a 100% coefficient when reporting to the UNFCCC. The only exception is Switzerland, which uses a coefficient of 85% when reporting to the UNFCCC.
  - **Activities scored as significant** are associated with a much wider range of fixed coefficients. In most cases, members apply a fixed coefficient between 30% and 50% to these activities, but several members apply a fixed coefficient of 100%: Czechia, Iceland, Poland and Slovenia.
- **Activities can also be scored with both climate change adaptation and mitigation markers**, either both as significant, one as principal and the other significant, or less frequently both as principal. In those cases, members most commonly apply the same coefficient established for activities with only one marker, and consider the highest score between the two markers (i.e. if one marker is significant and the other principal, the coefficient for principal is applied). Furthermore, several EU members noted that for cases where one climate marker is scored principal and the other significant, the activities are reported at full value to UNFCCC under the category having the principal score (mitigation or adaptation) and not under cross-cutting.
- Though in general fixed percentages are applied directly based on marker values across the board, members noted **several exceptions** from their main reporting method, to increase granularity for special cases.
  - **Canada** applies fixed coefficients to the vast majority of their Rio markers activities, except for activities reported by its development finance institute FinDev Canada and its export credit agency Export Development Canada. These two agencies instead use the International Finance Corporation's Common Principles for Mitigation and Adaptation Finance Tracking to identify climate-relevant transactions in their reporting to UNFCCC.
  - **Denmark** applies a granular approach when reporting contributions to multi-project programmes, calls for proposals, framework agreements with NGOs, funds and other instruments where the Danish contribution may result in multiple projects that are not known at the time of commitment and disbursement. In these cases, the reporting to UNFCCC is based on a specific climate percentage that is calculated based on the report back from the implementing organisations.
  - **Netherlands** applies case-by-case coefficients to a small selection of larger programmes. In 2021-22, a number of activities with significant scores were selected and were applied coefficients with a range between 1-27%.

- **New Zealand** applies a coefficient of 50% to disaster risk reduction and management activities where adaptation is scored significant, instead of the generic 30% coefficient for other activities scored significant.

### ***Findings on methodologies used by members applying other coefficient methods***

#### **10. Six members reported other coefficient application or adjustment methods:**

- **Australia** reports the full amount for activities with a principal climate adaptation and/or mitigation objective. It applies a wide range of coefficients, between 1-99%, for its activities with a significant climate objective determined on a case-by-case basis, and a default coefficient of 30% is applied if the specific climate finance percentage cannot be estimated. Australia was categorised as applying fixed coefficients in the past editions of the survey results given its reporting of a default coefficient but now changed to being categorised as applying case-by-case coefficients as its main reporting method with the additional details provided. The underlying methodology has not changed.
- **Belgium** applies different coefficients to the activities based on a combination of Rio markers scores and purpose codes. The range of coefficients applied in 2021-22 for activities scored principal is 25-100% where the most common value is 100%, and the range for activities scored significant is 5-100% where the most common values are between 10-30% depending on the climate objective.
- The **Slovak Republic** either applies a coefficient of 100% or 0% to activities reported with Rio markers. It first creates a list of relevant activities using Rio markers and then reviews each activity manually to either report the full amount to the UNFCCC, or not report it at all. Activities with multiple Rio markers scored principal are usually reported to the UNFCCC.
- **Finland** applies a wide range of coefficients to the activities reported to the UNFCCC, varying from 1% to 100%. For activities scored principal for climate change mitigation or adaptation, coefficients range between 50% and 100%, where the most common value is 50% for adaptation and 100% for mitigation<sup>11</sup>. For activities scored significant for climate change mitigation or adaptation, coefficients range between 1% and 50%, where the most common value is 20% for adaptation and 10% for mitigation. For activities marked for both climate change mitigation and adaptation, the coefficients applied varies between 1 and 100%.
- **France** utilises a case-by-case methodology for reporting to the UNFCCC as its main reporting method but applies fixed coefficients in certain cases. In the case of projects reported by the Agence Française de Développement (AFD) Group, which represent the majority of France's climate-related development activities, the projects reported to the UNFCCC are internally evaluated and assigned coefficients on a case-by-case basis. The CRS Rio Markers are then deduced from the climate coefficient as follows: a coefficient of 5%-49,99% corresponds to a score of significant, and a coefficient of 50-100% corresponds to a score of principal. In 2021-22, the most common climate finance share associated with activities scored principal for climate adaptation and mitigation are 86% and 92% respectively, and the most common climate finance share associated with activities scored significant for climate adaptation and mitigation are 22% and 23% respectively. For projects reported by other bilateral agencies of France, climate finance reporting to UNFCCC is based on Rio markers data where fixed coefficients are applied: 100% is applied for activities with a principal score and 40% for activities with a significant score.
- The **United Kingdom** uses the Rio Markers to support their assessment of climate finance eligibility, but the amount of climate finance reported to the UNFCCC is determined using a

<sup>11</sup> Modes are based on 2022 data only.

bottom-up approach. The individual components of each programme are assessed to estimate the value of climate finance. The range of coefficients associated with Rio markers data are not yet available for 2021-22 data.

### ***Findings on methodologies used by members not using Rio markers as a starting point to report to UNFCCC***

#### **11. Four providers responded that they do not use Rio markers as a starting point to report to the UNFCCC:**

- **Estonia** responded that it does not yet apply fixed or case-by-case coefficients for the activities scored principal/significant with Rio markers when reporting to the UNFCCC.
- **Hungary** responded that separate ministries are responsible for CRS reporting and reporting to the UNFCCC (Ministry of Foreign Affairs and Trade for CRS and Ministry of Energy for UNFCCC). There is limited overlap in the methodologies of these reporting practices and no applicable reporting in the period for 2021-22.
- **Lithuania** responded that Ministry of Environment of Republic of Lithuania is responsible for the reporting to UNFCCC and currently reports on the financial and technology support to developing countries, according to Commission Implementing Regulation (EU) 2020/1208 (Article 6). No coefficients are applied.
- The **United States** does not apply coefficients or other adjustments to Rio Markers data and reports the climate-specific amount for each activity directly. It uses a nationally determined climate finance definition for all figures on international climate finance provided by the country. The most recent version of the definition can be found in the annex of the 5th Biennial Report to the UNFCCC submitted by the US, and is expected to be revised, as appropriate, for the 1st Biennial Transparency Report under the Paris Agreement. Data reported to the UNFCCC by the United States remains distinct from data reported to the OECD-DAC, in that each dataset represents a different stage in the budgetary process (i.e. obligation vs. enactment) and covers a different time period (i.e. fiscal year vs. calendar year). As such, the datasets are not directly comparable.

### ***Measurement basis and types of flows included in UNFCCC reporting***

12. **In terms of measurement basis**, twelve members use disbursement amounts, six use commitment amounts, and seven use other measurement basis, most often a mix of commitment and disbursement amounts depending either on the specific agencies or bilateral/multilateral channels. Five members did not provide this information in their survey response.

13. **For what concerns the types of flows reported** 29 members responded (see results in Table 2). As expected, all members reported climate ODA (category = 10) to UNFCCC. Nineteen members reported non-export credit OOF (category = 21) to UNFCCC (including those reporting partially)<sup>12</sup>. Seven members reported officially supported export credits (category = 22) to UNFCCC (including those reporting partially) and another two members are considering reporting. Only a handful of members reported to UNFCCC other types of flows, noting projects to non-ODA eligible countries and a few particular projects in this reporting cycle.

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<sup>12</sup> The Secretariat notes that starting with the data for the year 2023 (which are not covered under this survey), Private Sector Instruments (PSI) flows will be recorded in future as PSI, no longer as ODA or OOF and a new category (category = 60) will be created.

***Paris Agreement reporting on private finance mobilised and export credits***

14. **For the first time, the survey collected information on private finance mobilised reported under the Paris Agreement.** This was motivated by the Paris Agreement Enhanced Transparency Framework (ETF), which takes effect in 2024. Under new guidelines of the framework, developed countries are now asked to report financial support mobilised through public interventions, starting for data relating to the period of 2021-22. Meanwhile, DAC members have been reporting private finance mobilised by their official development finance interventions in the CRS system according to the OECD principles and attribution methodologies, where the focus on climate objectives can be tracked using the Rio markers. In the current round of survey, members were asked whether they report private finance mobilised and whether their reporting to UNFCCC are based on OECD-DAC data.

15. **Twenty members indicated that they are or will likely be reporting private finance mobilised flows in their Biennial Transparency Reports (BTRs)** (including those reporting partially), of which 12 provided information on the specific method used to report. Ten members declared that they use the same fixed coefficients applied to their bilateral public flows to their related private finance mobilised marked with Rio markers. One member declared it reports the full amount (i.e. 100%) of its private mobilisation for climate purposes. One member applies a distinct method that is not based on Rio markers to determine the climate relevancy of projects.

16. **The survey continued to collect information on officially supported export credits reported in members' BTRs and asked for the first time further elaboration on member's reporting method for these flows.** Seven members indicated that they are reporting officially supported export credits in their BTRs, including one who only reports in the BTR's support section but not in Common Tabular Format (CTF) tables. Five members responded that their reporting is based on OECD-DAC Rio markers data and apply the same fixed coefficients as they do for their bilateral public flows.

**Table 1. Summary of coefficients or other adjustments applied by members to Rio Markers data to compile data for the UNFCCC, 2021-22 data**

Provider	Reporting method	Measurement basis	Bilateral public finance			Private finance mobilised	Export credits
			Adaptation or mitigation ONLY		BOTH adaptation and mitigation		
			Principal	Significant	At least one principal marker / both significant		
Australia	Case-by-case, <i>except if specific share cannot be determined</i>	Disbursement					
Austria	Fixed	Commitment	100%	50%	100% / 50%	Same coefficients	Same coefficients <sup>a</sup>
Belgium	Case-by-case	Other					
Canada	Fixed, <i>except when reported by certain agencies</i>	Other <sup>b</sup>	100%	30%	100% / 30%	Different method <sup>c</sup>	Different method <sup>d</sup>
Czechia	Fixed	Commitment	100%	100%	100%		
Denmark	Fixed, <i>except in cases like multiproject programmes</i>	Commitment	100%	50%	100% / 50%	Same coefficients	
Estonia	Other						
European Union	Fixed <sup>e</sup>	Commitment	100%	40%	100% / 40%		
Finland	Case-by-case	Other					
France	Case-by-case, <i>except when reported by certain agencies</i>	Other <sup>f</sup>					
Germany	Fixed	Other <sup>g</sup>	100%	50%	100%	Same coefficients	
Greece	Fixed	Disbursement	100%	40%	100% / 40%		
Hungary	Other						
Iceland	Fixed	Disbursement	100%	100%	100%		
Ireland	Fixed	Disbursement	100%	40%	100% / 40%		
Italy	Fixed	Other <sup>h</sup>	100% <sup>i</sup>	40% <sup>i</sup>	100% / 40% <sup>i</sup>		
Japan	Fixed	Commitment	100%	50%	100% / 50%	Same coefficients	Same coefficients
Korea				N/A			
Lithuania	Other						
Luxembourg				N/A			
Netherlands	Fixed, <i>except for a few large programs</i>	Disbursement	100%	40%	100% / 40% <sup>i</sup>	Same coefficients	
New Zealand	Fixed	Disbursement	100%	30% or 50% <sup>k</sup>	100% / 30% or 50% <sup>k</sup>		
Norway	Fixed	Disbursement	100%	40%	100% / 40%	Same coefficients	
Poland	Fixed	Disbursement	100%	100%	100%		
Portugal	Fixed	Disbursement	100%	40%	100% / 40%	Same coefficients	
Slovak Republic	Case-by-case						
Slovenia	Fixed	Other	100%	100%	100%	Same coefficients	Same coefficients
Spain	Fixed	Disbursement	100%	50%	100% <sup>l</sup>	Same coefficients	Same coefficients
Sweden	Fixed	Disbursement	100%	40%	100% / 40%	Different coefficients - always 100%	
Switzerland	Fixed	Disbursement	85%	50%	85% / 50%	Same coefficients	Same coefficients <sup>m</sup>
United Kingdom	Case-by-case	Commitment					
United States	Other						



**Notes for Table 1:**

- a) Coefficients for export credits only pertains to Officially Supported Export Credits that are not guarantees/insurance (i.e. excluding type of finance 1100).
- b) Vast majority of Canada's activities are reported on a disbursement basis except that activities of Canada's development finance institute FinDev are reported on a commitment basis.
- c) Canada reports the full amount of private finance mobilised through public investments to support climate change efforts in developing countries (i.e. applicable flows reported to the UNFCCC as public climate finance). In accounting for mobilised private climate finance, Canada assesses the amount of private finance mobilised on an activity-level basis and applies the OECD principles and attribution methodologies. Canada is currently working to refine the practices to capture private finance mobilised from FinDev Canada's investments. FinDev Canada uses the International Finance Corporation's Common Principles for Mitigation and Adaptation Finance Tracking to identify climate-relevant transactions.
- d) Export Development Canada identifies eligible transactions and projects using the International Finance Corporation's definitions and metrics for climate-related activities.
- e) EU reports both bilateral flows and multilateral flows to UNFCCC where fixed coefficients are applied to its bilateral flows and the MDB joint methodology applied to its multilateral flows of EIB activities.
- f) Commitments for bilateral flows and disbursements for multilateral flows.
- g) Germany reports its bilateral climate finance in terms of annual funding committed. For its multilateral activities, Germany reports in terms of funding disbursed, using the OECD's imputed shares to assess climate relevance where available.
- h) Commitments for bilateral channels, disbursements for multilateral channels.
- i) For bilateral and multi-bilateral contributions, Rio Markers determine the climate specific share of the projects. In particular, the approach of the European Commission has been taken as reference (where the "significant" marker is reported, the 40% of the total value of the project is reported as climate specific; 100% if the "principal" marker is reported). The categories used are those indicated in the UNFCCC reporting modalities, that is adaptation, mitigation and cross-cutting (when both adaptation and mitigation are addressed). Priority is given to climate markers for mitigation and adaptation, but a combination of all the Rio Markers and Aid to Environment marker is considered. In addition, where the project description and the sector are relevant, either a 100% or a 40% of the value of the project is reported. In particular, relevant projects are considered when addressing agriculture, forestry and fishery, water, energy and general environmental protection sectors.
- j) 100% attributed to cross-cutting when both principal; 100% attributed to the principal marker if one principal; 40% attributed to cross-cutting if both significant.
- k) For disaster risk reduction and management activities that are marked with significant adaptation marker, New Zealand applies a 50% coefficient, and 30% in other cases of a significant marker.
- l) Regarding this crosscutting scenario (principal/significant), following EU recommendations, Spain considers the project/contribution as "mitigation" if mitigation is the principal marker or "adaptation" if adaptation is the principal component, in both cases with a share of 100%.
- m) For a particular case of reinsurances by Swiss Export Risk Insurance (SERV) in 2022 not covered in the UNFCCC guidance, it was decided as a convention to count 50% of the amount applying a coefficient of 50% for the significant scoring, resulting in 25% of the original amount.

Table 2. Types of flows reported in BTRs by members, 2021-22 data

Provider	Bilateral public finance				Private finance mobilised	
	Official development assistance (ODA)	Non-export credit other official flows (OOF)	Officially supported export credits	Other flows	Through Official development assistance (ODA) interventions	Through non-export credit other official flows (OOF) interventions
Australia	Yes	Yes	No <sup>a</sup>	Yes <sup>b</sup>	Yes	No
Austria	Yes	Yes	Yes	No	Yes <sup>c</sup>	Yes <sup>c</sup>
Belgium	Yes	Yes	Yes		Partially	Partially
Canada	Yes	Yes <sup>d</sup>	Yes <sup>e</sup>		Yes <sup>d</sup>	Yes <sup>d</sup>
Czechia	Yes	No	No	No	No	No
Denmark	Yes	Partially	No <sup>f</sup>	No	Partially	Partially
Estonia	Yes	No	No	No	No	No
European Union	Yes	Yes <sup>g</sup>	No <sup>h</sup>	Yes <sup>i</sup>	Partially	Partially <sup>j</sup>
Finland	Yes	Partially <sup>k</sup>	No		Partially	Partially
France	Yes	Yes	No <sup>l</sup>	No	Yes <sup>m</sup>	Yes <sup>m</sup>
Germany	Yes	Yes	No	Partially	Yes	Yes
Greece	Yes	No	No		No	No
Iceland	Yes	No	No	No	No	No
Ireland	Yes	No	No	No	No	No
Italy	Yes	Yes	No	Yes <sup>n</sup>	No	No
Japan	Yes	Yes	Yes	No	Yes	Yes
Lithuania	Yes		No	No	Yes	Yes
Netherlands	Yes	No	No	No	Yes	No
New Zealand	Yes	No	No	No	No	No
Norway	Yes	Yes	No	No	Yes	Yes
Poland	Yes	Yes	Yes			
Portugal	Yes	Yes	No	No	Yes	Yes
Slovak Republic	Yes	No	No	No	No	No
Slovenia	Yes	No			Yes	Yes
Spain	Yes	Yes	Yes		Yes	Yes
Sweden	Yes	Partially <sup>o</sup>	No <sup>p</sup>	No	Yes	Yes
Switzerland	Yes	Yes <sup>q</sup>	No	No	Yes	Yes
United Kingdom	Yes	Partially <sup>r</sup>	No		Yes <sup>s</sup>	Partially <sup>s</sup>
United States	Yes	Yes	Yes	No	Yes	Yes

**Notes for Table 2:**

- a) No relevant officially supported export credits to date.
- b) A small non-ODA administered grant fund of \$3m p.a. that did not qualify as OOF but is fully focused on climate change support (including UNFCCC and IPCC contributions).
- c) Austria will report on mobilised private finance in textual format and in an aggregated manner.
- d) Canada's reported OOF flows to the UNFCCC also include support from FinDev Canada, Canada's Development Finance Institution. To identify climate-relevant transactions, FinDev Canada uses the International Finance Corporation's Common Principles for Mitigation and Adaptation Finance Tracking. Climate-relevant OOF from FinDev Canada are reported at 100% on a commitment basis. Canada is currently working to refine our practices to capture private finance mobilized from FinDev Canada's investments.
- e) Climate relevant export credits from Export Development Canada will be reported in the BTR's support section but not in Common Tabular Format (CTF) tables.
- f) Under consideration.
- g) OOF composed mostly of funding that does not pass the ODA concessionality threshold, from the EIB as Multilateral Flows.
- h) EU Institutions do not have an export credit organisation for the moment.
- i) Flows to countries not eligible as ODA beneficiaries.
- j) 2022 private finance flows mobilised by EIB are included.
- k) Some Finnish DFI loans as OOFs reported in 2022 as climate finance.
- l) On-going internal reflections regarding possible reporting of officially supported export credits, but no certainty at this point on the capacity to do so for the 2024 reporting.
- m) Mobilised private finance will be reported for the first time in 2024 but the scope will be limited to AFD group only.
- n) In 2022, two Just Energy Transition Partnership (JETP) projects have been reported as climate finance while not included in the OECD-DAC CRS, as a different point of measurement has been used.
- o) Started looking into reporting.
- p) Started looking into methodologies for reporting these flows.
- q) The climate relevant OOF are not reported as climate finance due to the fact that Switzerland reports on PSI donor efforts under the institutional approach.
- r) Intend to report climate eligible outflows from our DFI - British International Investments (BII), which are OOF. We also count climate finance eligible inflows to BII as ODA. The outflow value will deduct the inflow amount to ensure no double counting.
- s) Private finance reporting position is still being agreed. But proposal to report private finance mobilised from ODA/climate finance eligible spending.